

## Revenue - Budget Summary 2020

### Tax Rates and Tax Bands Personal Circumstances

	2019 €	2020 €
Single or Widowed or Surviving Civil Partner, without qualifying child	35,300 @ 20% Balance @ 40%	35,300 @ 20% Balance @ 40%
Single or Widowed or Surviving Civil Partner, qualifying for Single Person Child Carer Credit	39,300 @ 20% Balance @ 40%	39,300 @ 20% Balance @ 40%
Married or in a Civil Partnership, one Spouse or Civil Partner with Income	44,300 @ 20% Balance @ 40%	44,300 @ 20% Balance @ 40%
Married or in a Civil Partnership, both Spouses or Civil Partners with Income	44,300 @ 20% with increase of 26,300 max. Balance @ 40%	44,300 @ 20% with increase of 26,300 max. Balance @ 40%

### USC thresholds and rate

#### Universal Social Charge (USC)

There are no changes to USC rates. The current reduced rate of USC for eligible medical card holders will continue to apply for one further year, 2020.

#### Standard Rates of USC USC Thresholds

2019	Rate	2020	Rate
Income up to €12,012.00	0.5%	Income up to €12,012.00	0.5%
Income from €12,012.01 to €19,874.00	2%	Income from €12,012.01 to €19,874.00	2%
Income from €19,874.01 to €70,044.00	4.5%	Income from €19,874.01 to €70,044.00	4.5%
Income above €70,044.00	8%	Income above €70,044.00	8%

#### Reduced Rates of USC Thresholds

Individuals aged 70 years or over whose aggregate income for the year is €60,000 or less.

Individuals (aged under 70) who hold a full medical card whose aggregate income for the year is €60,000 or less.

2019	Rate	2020	Rate
Income up to €12,012.00	0.5%	Income up to €12,012.00	0.5%
Income above €12,012.00	2%	Income above €12,012.00	2%

#### Exempt Categories

These remain unchanged: **2019**

Where an individual's income for a year does not exceed €13,000

All DEASP payments

Income already subjected to DIRT

**2020**

No change

No change

No change

**For any queries relating to tax further information is available on [www.revenue.ie](http://www.revenue.ie)**